Chapter III.—Cash and Cash Books.

A.—Cash.

448A-4. **14.** The term "Cash" includes legal tender coin, currency notes, cheques payable on demand, demand drafts and remittance transfer receipts. *See* also Articles 2 and 6, Civil Account Code, Volume I.

1. A small supply of half-anna and one-anna unified stamps may, when necessary for use as receipt stamps, be kept as part of the cash balance.

448A-7 & 8. **15.** Every officer who is authorised to receive and disburse Government money should keep a cash chest for the custody of the Government money in his charge, and keep the key of it in his own possession. The contents of the chest must be counted at least once a month and the amount compared with the cash book balance. If any excess or deficit be found, an entry of it should be made at once in the cash book and a report forwarded to the departmental superior.

B.—Cash Book.

I.—General.

448A-2. **16.** Every officer who is authorised to receive and disburse Government money should maintain a cash book in Form 5, in which he should enter all money transactions as they occur.

1. When a cheque is drawn in favour of self or order to replenish the cash chest, the amount of it should at once be entered as a receipt. This entry must not be delayed until the money has been received after the encashment of the cheque at the treasury.

448A-2, 5 & 22. **17.** All receipts, disbursements and charges of whatever sort connected with the public service must be, and no other may be, shown in the cash book. Sufficient details should be given in the column "Particulars" to admit of the main points of each transaction being readily ascertained without reference to the detailed vouchers. All items of revenue must be fully detailed; the forest from which the revenue is realised, the person who pays it, and the articles and quantities removed should be stated whenever the information is available.

1. A cheque drawn in order to be paid away, should be entered simultaneously on both sides of the cash book, once as a receipt of money from the treasury and once as a payment to the payee concerned, the number and distinguishing letter of the cheque being specified in both the entries. *See* also Article 22.

2. Similarly all book transfers, *i.e.*, transactions in which no actual payment or receipt of cash is involved, should be entered simultaneously on both sides of the cash book, the credit or debit to Book Transfer (Article 19) appearing on one side and an equivalent debit to an expenditure head or credit to a revenue head, on the other.

448A-39. 3. All entries of advances on both sides of the cash book must be made in the red ink. *See* also Article 46